



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: OSCEOLA MUNICIPAL WATER UTILITY

Principal Office: 310 CHIEFTAIN STREET  
P.O. BOX 217  
OSCEOLA, WI 54020

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** OSCEOLA MUNICIPAL WATER UTILITY

**Utility Address:** 310 CHIEFTAIN STREET

P.O. BOX 217

OSCEOLA, WI 54020

**When was utility organized?** 1/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR NEIL SOLTIS

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

310 CHIEFTAIN STREET

P.O. BOX 217

OSCEOLA, WI 54020

**Telephone:** (715) 294 - 3498

**Fax Number:** (715) 294 - 2210

**E-mail Address:**

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**Utility employee in charge of correspondence concerning this report:**

---

**Name:** NEIL SOLTIS

**Title:** VILLAGE ADMINSTRATOR

**Office Address:**

310 CHEIFTAIN STREET

P.O. BOX 217

OSCEOLA, WI 54020

**Telephone:** (715) 294 - 3498

**Fax Number:** (715) 294 - 2210

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KEVIN KRYNSINSKI

**Title:** PARTNER

**Office Address:** JOHNSON BLOCK AND COMPANY, INC

6314 ODANA RD

MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 2002

**E-mail Address:** kevink1@johnsonblock.com

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**IDENTIFICATION AND OWNERSHIP**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** VILLAGE BOARD**Title:****Office Address:**

310 CHIEFTAIN STREET

P.O. BOX 217

OSCEOLA, WI 54020

**Telephone:** (715) 294 - 3498

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**Are records of utility audited by individuals or firms, other than utility employee?** YES**Date of most recent audit report:** 1/19/2005**E-mail Address:****Period covered by most recent audit:** 12/31/2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR NEIL SOLTIS**Title:** VILLAGE ADMINISTRATOR**Office Address:**

310 CHIEFTAIN STREET

P.O. BOX 217

OSCEOLA, WI 54020

**Telephone:** (715) 294 - 3498**Fax Number:** (715) 294 - 2210**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**

MR. GARY BECKMANN, TRUSTEE

MR MARK CAMPBELL, TRUSTEE

MR CHARLES E JENSEN, PRESIDENT

MR CARRIE O'CONNELL, TRUSTEE

MR KEVIN RECTOR, TRUSTEE

MR WAYNE TOMFOHRDE, TRUSTEE

MR PURNAL TRACY, TRUSTEE

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	552,394	535,274	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	150,681	164,011	<b>2</b>
Depreciation Expense (403)	80,814	77,454	<b>3</b>
Amortization Expense (404)	0	12,000	<b>4</b>
Taxes (408)	69,482	70,114	<b>5</b>
<b>Total Operating Expenses</b>	<b>300,977</b>	<b>323,579</b>	
<b>Net Operating Income</b>	<b>251,417</b>	<b>211,695</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>251,417</b>	<b>211,695</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	6,481	16,983	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	54,282	<b>10</b>
<b>Total Other Income</b>	<b>6,481</b>	<b>71,265</b>	
<b>Total Income</b>	<b>257,898</b>	<b>282,960</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,638)	(6,638)	<b>11</b>
Other Income Deductions (426)	20,049	19,808	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>13,411</b>	<b>13,170</b>	
<b>Income Before Interest Charges</b>	<b>244,487</b>	<b>269,790</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	97,471	100,152	<b>13</b>
Amortization of Debt Discount and Expense (428)	2,419	2,419	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>99,890</b>	<b>102,571</b>	
<b>Net Income</b>	<b>144,597</b>	<b>167,219</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,453,132	1,285,913	<b>19</b>
Balance Transferred from Income (433)	144,597	167,219	<b>20</b>
Miscellaneous Credits to Surplus (434)	188,343	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,786,072</b>	<b>1,453,132</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	552,394		552,394	1
<b>Total (Acct. 400):</b>	<b>552,394</b>	<b>0</b>	<b>552,394</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	150,681		150,681	2
<b>Total (Acct. 401):</b>	<b>150,681</b>	<b>0</b>	<b>150,681</b>	
<b>Depreciation Expense (403):</b>				
Derived	80,814		80,814	3
<b>Total (Acct. 403):</b>	<b>80,814</b>	<b>0</b>	<b>80,814</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	69,482		69,482	5
<b>Total (Acct. 408):</b>	<b>69,482</b>	<b>0</b>	<b>69,482</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>251,417</b>	<b>0</b>	<b>251,417</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON CASH AND INVESTMENTS	6,481	0	6,481	10
<b>Total (Acct. 419):</b>	<b>6,481</b>	<b>0</b>	<b>6,481</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>6,481</b>	<b>0</b>	<b>6,481</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(6,638)		(6,638) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(6,638)</b>	<b>0</b>	<b>(6,638)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		20,049	20,049 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>20,049</b>	<b>20,049</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,638)</b>	<b>20,049</b>	<b>13,411</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	97,471		97,471 17
<b>Total (Acct. 427):</b>	<b>97,471</b>	<b>0</b>	<b>97,471</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION EXPENSE	2,419		2,419 18
<b>Total (Acct. 428):</b>	<b>2,419</b>	<b>0</b>	<b>2,419</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Interest Expense (431):**

Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>99,890</b>	<b>0</b>	<b>99,890</b>
<b>NET INCOME:</b>	<b>164,646</b>	<b>(20,049)</b>	<b>144,597</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	348,458	1,104,674	1,453,132 23
<b>Total (Acct. 216):</b>	<b>348,458</b>	<b>1,104,674</b>	<b>1,453,132</b>
Balance Transferred from Income (433):			
Derived	164,646	(20,049)	144,597 24
<b>Total (Acct. 433):</b>	<b>164,646</b>	<b>(20,049)</b>	<b>144,597</b>
Miscellaneous Credits to Surplus (434):			
FROM APPROPRIATED SURPLUS	188,343	0	188,343 25
<b>Total (Acct. 434):</b>	<b>188,343</b>	<b>0</b>	<b>188,343</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>701,447</b>	<b>1,084,625</b>	<b>1,786,072</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0			0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	552,394	0	0	0	<b>552,394</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>552,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>552,394</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,622,176	4,862,578	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	787,001	702,326	<b>2</b>
<b>Net Utility Plant</b>	<b>4,835,175</b>	<b>4,160,252</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	218,721	192,971	<b>7</b>
<b>Total Other Property and Investments</b>	<b>218,721</b>	<b>192,971</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	754,088	478,465	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	89,781	89,164	<b>11</b>
Other Accounts Receivable (143)	17,607	11,956	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	9,522	7,156	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	101,944	109,230	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>972,942</b>	<b>695,971</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	38,764	41,124	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>38,764</b>	<b>41,124</b>	
<b>Total Assets and Other Debits</b>	<b>6,065,602</b>	<b>5,090,318</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,185,335	1,185,335	<b>21</b>
Appropriated Earned Surplus (215)	0	188,343	<b>22</b>
Unappropriated Earned Surplus (216)	1,786,072	1,453,132	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,971,407</b>	<b>2,826,810</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,300,000	1,950,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	12,547	17,500	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,312,547</b>	<b>1,967,500</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	370,000	0	<b>27</b>
Accounts Payable (232)	118,226	4,797	<b>28</b>
Payables to Municipality (233)	7,518	0	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	66,800	66,620	<b>31</b>
Interest Accrued (237)	8,229	8,214	<b>32</b>
Other Current and Accrued Liabilities (238)	1,136		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>571,909</b>	<b>79,631</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	209,739	216,377	<b>36</b>
<b>Total Deferred Credits</b>	<b>209,739</b>	<b>216,377</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0		<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,065,602</b>	<b>5,090,318</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,862,578	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	3,908,877	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,280,861	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	432,438				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>5,622,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	596,282	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	190,719	0	0	0	12
<b>Total Accumulated Provision</b>	<b>787,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,835,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	531,656				<b>531,656</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	80,814				<b>80,814</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,215				<b>4,215</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>85,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,029</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	13,850				<b>13,850</b>	<b>18</b>
Cost of removal	6,553				<b>6,553</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>20,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,403</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>596,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>596,282</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>



## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	170,670				<b>170,670</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	20,049				<b>20,049</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>20,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,049</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>190,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>190,719</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	9,522	7,156	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>9,522</b>	<b>7,156</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND ISSUE COSTS RELATED TO 2001	2,419	428	38,764	1
<b>Total</b>			<b>38,764</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,185,335	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b><u>1,185,335</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
2001 BOND	12/11/2001	12/01/2021	5.05%	2,300,000	1
<b>Total Bonds (Account 221):</b>				<b>2,300,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
2004 GO NOTE	09/21/2004	09/21/2005	2.75%	12,547	1
<b>Total for Account 224</b>				<b>12,547</b>	
<b>Notes Payable (231)</b>					
INTERIM FINANCING	12/30/2005	02/01/2006	2.75%	370,000	2
<b>Total for Account 231</b>				<b>370,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	66,620	1
<b>Accruals:</b>		
Charged water department expense	69,482	2
Charged electric department expense		3
Charged sewer department expense	1,006	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>70,488</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	66,620	6
Social Security taxes	3,201	7
PSC Remainder Assessment	487	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>70,308</b>	
<b>Balance end of year</b>	<b>66,800</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BONDS	8,081	95,236	96,975	6,342	1
WATER BOND PROCEEDS-05		1,792		1,792	2
<b>Subtotal</b>	<b>8,081</b>	<b>97,028</b>	<b>96,975</b>	<b>8,134</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
GENERAL OBLIGATION NOTES	133	443	481	95	4
<b>Subtotal</b>	<b>133</b>	<b>443</b>	<b>481</b>	<b>95</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,214</b>	<b>97,471</b>	<b>97,456</b>	<b>8,229</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE ACCOUNT	192,971	3
2006 WATER EXT- DEBT RESERVE	25,750	4
<b>Total (Acct. 125):</b>	<b>218,721</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	89,781	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>89,781</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
DELINQUENT UTILITIES ON TAX ROLL	9,946	12
ACCRUED INTEREST ON CDS	7,191	13
OTHER ACCOUNTS RECEIVABLE	470	14
<b>Total (Acct. 143):</b>	<b>17,607</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	7,518	19
<b>Total (Acct. 233):</b>	<b>7,518</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	119,481	20
DEFERRED SPECIAL ASSESSMENTS	90,258	21
<b>Total (Acct. 253):</b>	<b>209,739</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	3,705,497	0	0	0	<b>3,705,497</b>	<b>1</b>
Materials and Supplies	8,339	0	0	0	<b>8,339</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	563,969	0	0	0	<b>563,969</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	122,800	0	0	0	<b>122,800</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,027,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,027,067</b>	
Net Operating Income	251,417	0	0	0	<b>251,417</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.31%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.31%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	2	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	126,119	0	0	0	<b>126,119</b>	<b>1</b>
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,638	0	0	0	<b>6,638</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>119,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,481</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.

Notes payable were issued on the last day of the year, no interest accrued was recorded.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233 is for operating expenses due to the general fund.

Account 143 is for accrued interest on CDs.

Account 143 includes delinquent utilities placed on the tax roll.

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### Signature Page (Page ii)

#### General footnotes

Johnson Block & Co., Inc.  
Certified Public Accountants

#### INDEPENDENT ACCOUNTANT'S REPORT

To the Village Board  
Village of Osceola  
Osceola, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Osceola Water Utility as of December 31, 2005 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Johnson Block & Co., Inc  
March 20, 2006

6314 Odana Road Madison, Wisconsin 53719  
Phone (608) 274-2002 Fax (608) 274-4320

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	544,192	525,738	<b>1</b>
<b>Total Sales of Water</b>	<b>544,192</b>	<b>525,738</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,876	1,976	<b>2</b>
Other Water Revenues (474)	5,326	7,560	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>8,202</b>	<b>9,536</b>	
<b>Total Operating Revenues</b>	<b>552,394</b>	<b>535,274</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	86,292	101,185	<b>4</b>
General Operating Expenses (680-690)	64,389	62,826	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>150,681</b>	<b>164,011</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	80,814	77,454	<b>6</b>
Amortization Expense (404)	0	12,000	<b>7</b>
Taxes (408)	69,482	70,114	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>150,296</b>	<b>159,568</b>	
<b>Total Operating Expenses</b>	<b>300,977</b>	<b>323,579</b>	
<b>NET OPERATING INCOME</b>	<b>251,417</b>	<b>211,695</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	869	40,020	170,810	4
Commercial	114	32,322	78,140	5
Industrial	23	20,484	43,866	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,006</b>	<b>92,826</b>	<b>292,816</b>	
Private Fire Protection Service (462)	23		26,764	7
Public Fire Protection Service (463)	1		194,926	8
Other Sales to Public Authorities (464)	22	12,871	29,686	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,052</b>	<b>105,697</b>	<b>544,192</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	194,926	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>194,926</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,876	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,876</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,904	7
<b>Other (specify):</b>		
MISC SALES REPAIR POOL FILL	2,422	8
<b>Total Other Water Revenues (474)</b>	<b>5,326</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	42,447	48,528	<b>1</b>
Purchased Water (610)	0	0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	13,012	13,571	<b>3</b>
Chemicals (630)	21,343	23,124	<b>4</b>
Supplies and Expenses (640)	0	13,688	<b>5</b>
Repairs of Water Plant (650)	7,252	558	<b>6</b>
Transportation Expenses (660)	2,238	1,716	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>86,292</b>	<b>101,185</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	22,518	23,046	<b>8</b>
Office Supplies and Expenses (681)	6,641	6,022	<b>9</b>
Outside Services Employed (682)	18,356	17,080	<b>10</b>
Insurance Expense (684)	3,328	3,281	<b>11</b>
Employees Pensions and Benefits (686)	11,998	12,726	<b>12</b>
Regulatory Commission Expenses (688)	0	0	<b>13</b>
Miscellaneous General Expenses (689)	1,548	671	<b>14</b>
Uncollectible Accounts (690)	0	0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>64,389</b>	<b>62,826</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>150,681</b>	<b>164,011</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		66,800	66,805	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF METERS	1,006	1,011	<b>2</b>
<b>Net property tax equivalent</b>		<b>65,794</b>	<b>65,794</b>	
Social Security		3,201	3,692	<b>3</b>
PSC Remainder Assessment		487	628	<b>4</b>
Other (specify): NONE		0	0	<b>5</b>
<b>Total tax expense</b>		<b>69,482</b>	<b>70,114</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.210290				3
County tax rate	mills		4.448070				4
Local tax rate	mills		5.355351				5
School tax rate	mills		9.597724				6
Voc. school tax rate	mills		1.156588				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.768023</b>				10
Less: state credit	mills		0.943095				11
<b>Net tax rate</b>	mills		<b>19.824928</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.355351</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.754312</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.109663</b>				17
<b>Total Tax Rate</b>	mills		<b>20.768023</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775696</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.824928</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.378108</b>				21
Utility Plant, Jan. 1	\$	<b>4,862,578</b>	4,862,578				22
Materials & Supplies	\$	<b>7,156</b>	7,156				23
<b>Subtotal</b>	\$	<b>4,869,734</b>	<b>4,869,734</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,869,734</b>	<b>4,869,734</b>				26
Assessment Ratio	dec.		0.892005				27
<b>Assessed Value</b>	\$	<b>4,343,827</b>	<b>4,343,827</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.378108</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>66,800</b>	<b>66,800</b>				30
Tax Equivalent per 1994 PSC Report	\$	26,898					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>66,800</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	129,584		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>129,585</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	162,060		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	121,246		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	84,268		20
<b>Total Pumping Plant</b>	<b>367,574</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,000		23
<b>Total Water Treatment Plant</b>	<b>10,000</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			129,584	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>129,585</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			162,060	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			121,246	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			84,268	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>367,574</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,000	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	939		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,023,522		26
Transmission and Distribution Mains (343)	1,404,602	342,866	27
Fire Mains (344)	0		28
Services (345)	186,047	37,437	29
Meters (346)	146,616	13,594	30
Hydrants (348)	177,255	26,712	31
Other Transmission and Distribution Plant (349)	5,933		32
<b>Total Transmission and Distribution Plant</b>	<b>2,944,914</b>	<b>420,609</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	630		35
Computer Equipment (372.1)	17,444		36
Transportation Equipment (373)	11,421		37
Other General Equipment (379)	20,550		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>50,045</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,502,118</b>	<b>420,609</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,502,118</b>	<b>420,609</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			939	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,023,522	26
Transmission and Distribution Mains (343)	9,400		1,738,068	27
Fire Mains (344)			0	28
Services (345)	3,200		220,284	29
Meters (346)	250		159,960	30
Hydrants (348)	1,000		202,967	31
Other Transmission and Distribution Plant (349)			5,933	32
<b>Total Transmission and Distribution Plant</b>	<b>13,850</b>	<b>0</b>	<b>3,351,673</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			630	35
Computer Equipment (372.1)			17,444	36
Transportation Equipment (373)			11,421	37
Other General Equipment (379)			20,550	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>50,045</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,850</b>	<b>0</b>	<b>3,908,877</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>13,850</b>	<b>0</b>	<b>3,908,877</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,010,568		27
Fire Mains (344)	0		28
Services (345)	137,875		29
Meters (346)	0		30
Hydrants (348)	132,418		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,280,861</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,280,861</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,280,861</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,010,568 27
Fire Mains (344)			0 28
Services (345)			137,875 29
Meters (346)			0 30
Hydrants (348)			132,418 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,280,861</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,280,861</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,280,861</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,626	8,626	1
February			7,719	7,719	2
March			8,199	8,199	3
April			8,184	8,184	4
May			9,191	9,191	5
June			10,324	10,324	6
July			14,370	14,370	7
August			13,696	13,696	8
September			9,716	9,716	9
October			8,221	8,221	10
November			6,902	6,902	11
December			6,683	6,683	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>111,831</b>	<b>111,831</b>	
Less: Water sold				105,697	13
Volume pumped but not sold				6,134	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				1,592	16
Volume related to equipment/system malfunction				393	17
Non-utility volume NOT included in water sales				700	18
Total volume not sold but accounted for				2,685	19
Volume pumped but unaccounted for				3,449	20
Percent of water lost				3%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				660	24
Date of maximum: 7/18/2005					25
Cause of maximum:					26
Very dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				158	27
Date of minimum: 12/26/2005					28
Total KWH used for pumping for the year				155,160	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
#2	#2	282	8	288,000	Yes	<b>1</b>
#3	#3	285	10	792,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3		<b>1</b>
Location	#2	#3		<b>2</b>
Purpose	S	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	PEERLESS	US ELECTRIC		<b>5</b>
Year Installed	1969	2001		<b>6</b>
Type	OTHER	OTHER		<b>7</b>
Actual Capacity (gpm)	200	650		<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	JOHN DEERE TRACTOR		<b>9</b>
Year Installed	1968	2001		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	50	75		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#2	#3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1968	2001		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	94	146		10
				11
Total capacity in gallons (actual)	100,000	500,000		12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	1,959	10	0	0	1,969
M	D	6.000	28,708	1,663	940	0	29,431
M	D	8.000	16,706	0	0	0	16,706
M	D	10.000	2,942	0	0	0	2,942
M	D	12.000	41,105	3,430	0	0	44,535
M	D	16.000	1,586	0	0	0	1,586
M	D	20.000	7	0	0	0	7
Total Within Municipality			93,013	5,103	940	0	97,176
Total Utility			93,013	5,103	940	0	97,176

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	428	20	20	0	428		1
M	1.000	331	0	0	0	331		2
M	1.250	9	0	0	0	9		3
M	1.500	21	0	0	0	21		4
M	2.000	18	0	0	0	18		5
M	3.000	4	0	0	0	4		6
M	4.000	2	0	0	0	2		7
M	6.000	3	0	0	0	3		8
M	8.000	5	0	0	0	5		9
<b>Total Utility</b>		<b>821</b>	<b>20</b>	<b>20</b>	<b>0</b>	<b>821</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	969	38	59	0	<b>948</b>	93	<b>1</b>
1.000	26	0	3	0	<b>23</b>	4	<b>2</b>
1.250	18	0	0	0	<b>18</b>	15	<b>3</b>
1.500	17	0	0	0	<b>17</b>	2	<b>4</b>
2.000	24	1	0	0	<b>25</b>	5	<b>5</b>
3.000	9	0	0	0	<b>9</b>	0	<b>6</b>
4.000	5	0	0	0	<b>5</b>	0	<b>7</b>
6.000	0	0		1	<b>1</b>	1	<b>8</b>
<b>Total:</b>	<b>1,068</b>	<b>39</b>	<b>62</b>	<b>1</b>	<b>1,046</b>	<b>120</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	839	72	9	9	0	19	<b>948</b>	<b>1</b>
1.000	8	10	3	1	0	1	<b>23</b>	<b>2</b>
1.250	1	10	5	1	0	1	<b>18</b>	<b>3</b>
1.500	1	10	5	0	0	1	<b>17</b>	<b>4</b>
2.000	0	13	8	4	0	0	<b>25</b>	<b>5</b>
3.000	0	4	1	3	0	1	<b>9</b>	<b>6</b>
4.000	0	1	1	3	0	0	<b>5</b>	<b>7</b>
6.000					1		<b>1</b>	<b>8</b>
<b>Total:</b>	<b>849</b>	<b>120</b>	<b>32</b>	<b>21</b>	<b>1</b>	<b>23</b>	<b>1,046</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	176	9	1		184	2
<b>Total Fire Hydrants</b>	<b>176</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>184</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	156
Number of distribution system valves end of year:	303
Number of distribution valves operated during year:	230

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474 includes the return on investment in meters charged to sewer and miscellaneous charges for repairs.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 640 decreased because they did not purchase supplies in 2005.

Account 650 increased because of water main repair in 2005.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Utility mains added are financed by a utility borrowing.

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### Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The schedule includes all services in use.

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### Meters (Page W-19)

Explain all reported adjustments.

This includes an adjustment for a well meter not previously reported.

Explain program for replacing or testing meters 1" or smaller.

Utility is in the process of evaluating this.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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